IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 5279 of 1994

For Approval and Signature:

Hon'ble MR.JUSTICE J.N.BHATT and

MR.JUSTICE C.K.BUCH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

BHUDARBHAI LAVJIBHAI

Versus

COMMISSIONER OF INCOME TAX

Appearance:

MR HM TALATI for Petitioner

MR BB NAIK WITH MR MANISH R BHATT for Respondent

CORAM : MR.JUSTICE J.N.BHATT and

MR.JUSTICE C.K.BUCH

Date of decision: 10/02/2000

ORAL JUDGEMENT(Per J.N.Bhatt, J.)

In this petition under Article 226 of the Constitution of

India, this Court is not inclined to entertain the petition for the following grounds:

(i) Smallness of the amount involved;

(ii) Laches and acquiescence on the part of the petitioner in view of the fact that the orders, firstly, were recorded by the Commissioner of Income Tax, granting relief of assessment years 1978-79 and 1979-80 while rejecting the application for the assessment years 1975-76 and 1977-78, on 26.10.88. Again review application was filed which came to be decided on 21.12.93.

In the circumstances, exercise extra-ordinary, plenary, discretionary power under Article 226 of the Constitution of India is not called for in the present case. Hence the petition is dismissed. Rule discharged. No costs.

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(vjn)